## 8.51 Fiscal year of political subdivisions.

The fiscal year of cities, counties, and other political subdivisions of the state shall begin July 1 and end the following June 30. For the purpose of this section, the term political subdivision includes school districts.

[C75, 77, 79, 81, §8.51]

Tue Feb 08 16:27:19 2011 8.51 (0)